

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Mark and Jared Waldbeser**  
**(Property Identification Number**  
**38-18-300-011)**

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)  
)  
)

**PCB No. 25 -**  
**(Tax Certification)**

**NOTICE**

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

Mark and Jared Waldbeser  
716 E 300 N Road  
Loda, Illinois 60948

Don Brown, Clerk  
Illinois Pollution Control Board  
60 E. Van Buren St., Ste. 630  
Chicago, Illinois 60605

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

By: 

Grace McCarten  
Assistant Counsel  
Division of Legal Counsel

DATED: August 14, 2025

Illinois Environmental Protection Agency  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Mark and Jared Waldbeser**  
**(Property Identification Number**  
**38-18-300-011)**

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)  
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**PCB No. 25-**  
**(Tax Certification)**

**A P P E A R A N C E**

The undersigned, as one of its attorneys, hereby enters an **APPEARANCE** on behalf of Respondent,  
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Grace McCarten  
Assistant Counsel  
Division of Legal Counsel

DATED: August 14, 2025

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2520 W Iles Ave.  
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mark and Jared Waldbeser	)	
(Property Identification Number	)	PCB No. 25-
38-18-300-011)	)	(Tax Certification)
	)	

**RECOMMENDATION OF THE ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY**

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204.

1. On March 6, 2024, the Illinois EPA received a request from Mark and Jared Waldbeser (Log number TC-151283, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The facility's address is: Mark and Jared Waldbeser  
716 E 300 N Road  
Loda, Illinois 60948

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 18, T24N, R14W of the 2<sup>nd</sup> P.M. in Iroquois County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete livestock waste pit measuring 115 ft. (length) x 65 ft. (width) x 8 ft. (depth) with approximately 7,475 sq. ft. of plastic slotted flooring covering the entire manure pit, two (2) concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) with a solid PVC cap, approximately 319 linear ft. of 2 ½ in. (width) x 6 in. (height) perimeter drain tile (Form-A-Drain), one (1) 2 ft. (diameter) x 10 ft. (length) sump tile. This livestock waste pit is located directly adjacent to another pit measuring 114 ft. (length) x 65 ft. (width) x 8 ft. (depth) that was the subject of Tax Certification No. 21RA-ILL-WPC-99-09 and is identified here only to add clarity to the record.<sup>1</sup>

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<sup>1</sup> The applicant represents that they have been receiving tax credits for the older adjacent pit with similar dimensions to the new livestock waste pit, as the older pit has already received tax certification. The tax credit is reflected in the document from the Illinois Department of Revenue included in Exhibit A, as well as the Illinois EPA TC-09-99 document.

These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Grace McCarten

**THIS FILING SUBMITTED ON RECYCLED PAPER**

Assistant Counsel  
Division of Legal Counsel

Dated: August 14, 2025

Illinois Environmental Protection Agency  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

Illinois EPA - Bureau of Water - Division of Pollution Control

Title 35 Subtitle A Part 125 Tax Certifications

Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

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**BOW ID #:** W0758210004

**Project Name:** Mark & Jared Waldbeser

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Date application received:** March 06, 2024

**Property ID:** 38-18-300-011

**Reviewer:** SAB

**Applicant:** Mark and Jared Waldbeser

**Log number:** TC-151283

716 E 300 N Road

Loda, IL 60948

**Legal Description:**

SW ¼ of Section 18, Twp: 24N, Range: 14W of  
2<sup>nd</sup> PM

**Facility:** Mark and Jared Waldbeser

716 E 300 N Road

Loda, IL 60948

**County:** Iroquois

**Date Control Devices installed:** January 1, 2020

**Facility Contact:** Mark Waldbeser

716 E 300 N Road

Loda, IL 60948

**Application Signature by:** Mark Waldbeser

**Title:** Owner

**Phone:** 825/383-2931

Contents of Application: Application for Certification (Property Tax Treatment) Pollution Control  
Facility, Facility Map, Department of Agriculture Livestock Waste Program  
Final Notice of Construction Plan Completion

Is there a pollutant control flow diagram? **No**

Is there sufficient diagrams showing the pollution control facilities? **No**

**This facility generates the following pollutants and prevents their discharge as indicated:**

Livestock waste is collected and land applied to cropland.

**Physical description of pollution control facilities that ARE recommended:**

One (1) concrete livestock waste pit measuring 115 ft. (length) x 65 ft. (width) x 8 ft. (depth) with approximately 7,475 sq. ft. of plastic slotted flooring covering the entire manure pit, two (2) concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) with a solid PVC cap, approximately 319 linear ft. of 2 ½ in (width). x 6 in (height) perimeter drain tile (Form-A-Drain), one (1) 2 ft. (diameter) x 10 ft. (length) sump tile.

This livestock waste pit is located directly adjacent to another pit measuring 114 ft. (length) x 65 ft. (width) x 8 ft. (depth) that was the subject of Tax Certification No. 21RA-ILL-WPC-99-09 and is identified here only to add clarity to the record.

Illinois EPA Log #: TC-151283

Page 2 of 2

**Notes:**

No flow diagram provided or requested due to simplicity of pollution control device/request.

Email request for additional information sent to applicant on 9/23/24. Response with supplemental information received from applicant on 9/25/24. Additional clarification requested via email on 9/26/24. Applicant provided information via email on 9/26/24. Email sent for further clarification on 9/27/24. Applicant responded to this request via email on 9/27/24.

Email sent to applicant to inquire about original portion on the barn on 10/3/24. Response received from applicant on 10/3/24. Follow up email sent to applicant on 10/7/24. Response received from applicant on 10/9/24. Applicant provided documentation including the "Finding and Certification of Water Pollution Control Facility Pursuant to the Illinois Property Tax Code" document, Log No.: TC-09-99.

**Nothing follows – SAB - (July 24, 2025)**



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING DIRECTOR

### Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency

Date: JUN 10 2025

Re: Mark and Jared Waldbeser - Loda  
Recommendation of Tax Certification  
Log No.: TC-151283  
BOW ID No.: W0758210004  
Property Index Number: 38-18-300-011

The Bureau of Water received a request on March 06, 2024 from Mark and Jared Waldbeser, having a principal place of business at 716 E 300 N Road, Loda, IL 60948, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Mark and Jared Waldbeser  
716 E 300 N Road  
Loda, IL 60948

SW ¼ of Section 18, Township 24N, Range 14W of the 2nd PM in Iroquois County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 115 ft. (length) x 65 ft. (width) x 8 ft. (depth) with approximately 7,475 sq. ft. of plastic slotted flooring covering the entire manure pit, two (2) concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) with a solid PVC cap, approximately 319 linear ft. of 2 ½ in (width) x 6 in (height) perimeter drain tile (Form-A-Drain), one (1) 2 ft. (diameter) x 10 ft. (length) sump tile. This livestock waste pit is located directly adjacent to another pit measuring 114 ft. (length) x 65 ft. (width) x 8 ft. (depth) that was the subject of Tax Certification No. 21RA-ILL-WPC-99-09 and is identified here only to add clarity to the record.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 Ill. Adm. Code 125.200(a), with the

2125 S. First Street, Champaign, IL 61820 (217) 278-5800  
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603  
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120  
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131  
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200  
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022  
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760



Page No. 1

Tax Certification Recommendation

Log No. TC-151283

primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Stephanie Burge-Bollero at 217/557-8666

SAB: TC-151283\_Tax Cert Recommendation\_24Feb25.docx

cc: Tax Cert File



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

## Application for Certification (Property Tax Treatment) Pollution Control Facility

### For Agency Use Only

File Number: \_\_\_\_\_ Date Rec'd: \_\_\_\_\_  
Certification Number: \_\_\_\_\_ Date: \_\_\_\_\_

Facility Type (check one): ☐ Air ☒ Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

**Note:** This form should be completed within Acrobat before being saved, printed, signed, and submitted.

#### Air: Illinois EPA

Attention: William D. Marr, Permit Section  
Bureau of Air  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

#### Water: Illinois EPA

Attention: Darin LeCrone, Permit Section  
Bureau of Water  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

### I. Applicant Information

Company Name: Mark & Jared Waldbeser

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Mark &amp; Jared Waldbeser</u>	Name: <u>Mark Waldbeser</u>
Street Addr: <u>716 E 300 N Road</u>	Street Addr: <u>716 E 300 N Road</u>
City: <u>Loda</u> State: <u>IL</u>	City: <u>Loda</u> State: <u>IL</u>
ZIP: <u>60948</u> Phone: <u>8153832931</u>	ZIP: <u>60948</u> Phone: <u>8253832931</u>
Email: <u>markwaldbeser@yahoo.com</u>	Email: <u>markwaldbeser@yahoo.com</u>

### II. Facility Information

Facility Location: Quarter Section: 18 Township: 24N Range: 14W  
Municipality: Loda Township: Pigeon Grove

**Note:** A plat map location is requested for facilities located outside of municipal boundaries.

Address: 716 E 300 N Road City: Loda  
State: IL Zip Code: 60948 County: Iroquois ☒ Book Number: 80W/WPC/PERMIT SECTION

Property Index Number: 38-18-300-011

**Note:** The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information

Nature of Operations Conducted at the Above Location

We feed nursery pigs that come in weighing about 12 lbs. and we feed them until they are 45-50 lbs. Then they are moved to another location to finish them.

### Permit Information

WPC Construction Permit Number: LF0750190000 Date Issued: Nov. 18, 2019  
NPDES Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_  
APC Construction Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_  
APC Operating Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

**Note:** Submit copies of all relevant permits issued by local pollution control agencies (e.g. MSD Construction Permit).

*This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.*

**RECEIVED**  
MAR 06 2024

**Manufacturing Process Information**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

**Description of the Process**

The Pit collects and holds the Manure from the pigs, we are feeding in the building, until we can spread it out on our farm ground as fertilizer for our crops.

**Materials Used in the Process****Pollution Control Facility Information**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

**Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).**

The facility is a concret pit that is 115' long x 65' wide x 8' deep, with a slotted plastic floor over it to support the pigs. It is attached to an existing building with a pollution control pit under it also. The pit collects the manure and keeps it from running off and contaminating the ground water around the facility, until we can safely spread it onto our fields.

**Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).**

To collect and hold manure from the pigs until we can safely apply the manure to our fields as fertilizer for our crops.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

**Nature of Contaminants or Pollutants**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
manure	liquid pig manure	spread on our fields

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

**Point(s) of Waste Water Discharge**

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: ☐ Yes ☒ No

Submit Drawings, which clearly show:

- Point(s) of discharge to receiving stream; and
- Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? ☒ Yes ☐ No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status**

Date Installation Completed: Nov. 18, 2019

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

The first pigs were put into the building January 1, 2020

Status of installation on date of application

We have continued feeding pigs in the building since Jan. of 2020.

**III. Verification and Signature**

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

For incorporated entities, signature should be from an authorized corporate representative.

Mark Waldbeser

Printed Name

*Mark Waldbeser*

Signature

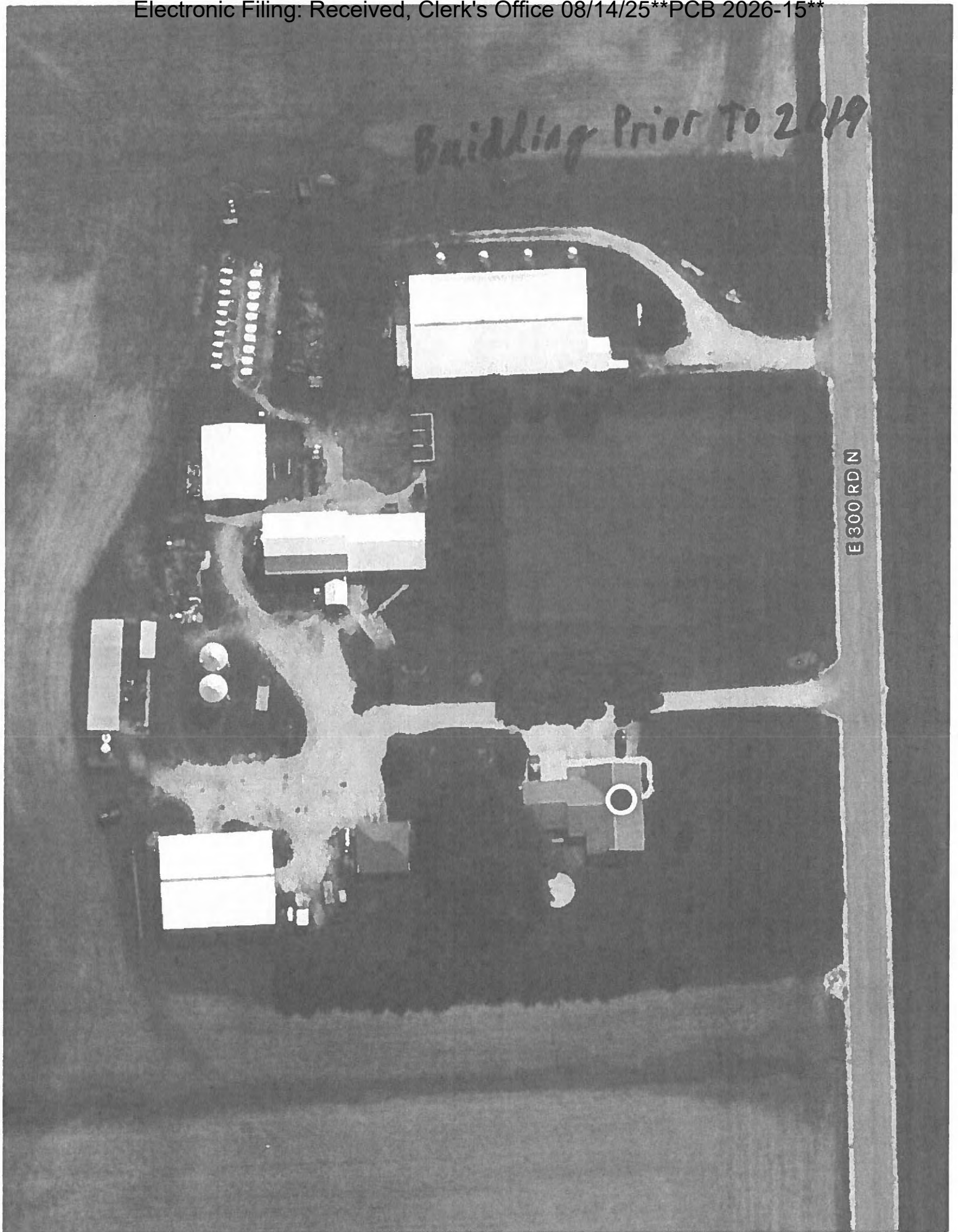
co-owner

Title

*3/4/24*

Date









**Bureau of Environmental Programs**

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice) • Fax 217/524-4882  
Pesticide Misuse Hotline 1-800-641-3934 (voice) • 1-866-287-2999 (TDD/TTY)

***LIVESTOCK WASTE PROGRAM  
FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION  
Non-Lagoon Livestock Waste Handling Facility***

**Registrant:**

Mark Waldbeser  
Mark Waldbeser  
716 E. 300 North Rd.  
Loda, IL 60948

**Facility Location:**

Loda, IL

**Facility ID#:**

LF0750190000

**Date Issued: November 18, 2019**

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On 10/29/2019, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

Pursuant to 35 Illinois Administrative Code 506.304 (c), this structure was required to install a perimeter foundation drain that included a sampling port to allow for quarterly sampling pursuant to 8 Illinois Administrative Code 900.511. The samples must be analyzed for the following items: nitrate-nitrogen, phosphate-phosphorus, chloride, sulfate and ammonia-nitrogen. **The quarterly sampling period assigned to your facility is as follows: January, April, July and October.** Please be advised that sample results must be submitted to the Department within 30 days after sample collection and must contain a discussion relative to the significance of the results.

If you have any questions or comments, please feel free to contact us at 217/785-2427.

Sincerely,

**ILLINOIS DEPARTMENT OF AGRICULTURE**

A handwritten signature in black ink, appearing to read "Douglas C. Owens".

Douglas C. Owens, Chief  
Bureau of Environmental Programs

A handwritten signature in black ink, appearing to read "Rosario Johnstone".

Rosario Johnstone, Manager  
Technical Services & Pesticides Laboratory

cc: file

Poe, IEPA  
LF0750190000 cpfinal

**Burge-Bollero, Stephanie**

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**From:** Mark Waldbeser <markwaldbeser@yahoo.com>  
**Sent:** Thursday, October 3, 2024 9:13 PM  
**To:** Burge-Bollero, Stephanie  
**Subject:** Re: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

**Categories:** To Do

The EPA certification # on the original building is 060-038-2063.  
Thanks Mark

Sent from Yahoo Mail for iPad

On Thursday, October 3, 2024, 1:05 PM, Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov> wrote:

Good Morning,

I wanted to inquire about the original portion of the barn that was onsite prior to 2019. The application states that the existing portion of the building (built prior to 2019) also has a pollution control pit under it. I searched on the Illinois Pollution Control Board's website, and I do not see a tax certification on file for the original portion of the barn.

If this portion of the barn has not yet received a tax certification as a pollution control facility, would you like to include this manure pit in this request (TC-151283)? If you would like to include the portion of the barn built prior to 2019 in this request please provide detailed information on the manure pit, slatted flooring, pump out pits in this portion of the building, perimeter drains that have not already been included in this application, and any other components used for the purpose of pollution control. Please provide a narrative including dimensions and materials of construction.

Please just let me know if you have any questions.

Thank you,

**Stephanie Burge-Bollero**

Life Sciences Career Trainee

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control



<b>Property Information</b>		
<b>Parcel Number</b> 38-18-300-011	<b>Site Address</b>	<b>Owner Name &amp; Address</b> WALDBESER ETAL, MARK 716 E 300 NORTH RD LODA, IL, 60948-8631
<b>Tax Year</b> 2023 (Payable 2024) ▼		
<b>Sale Status</b> None		
<b>Property Class</b> 0011 - Rural Land Improved	<b>Tax Code</b> 22005 -	<b>Tax Status</b> Taxable
<b>Net Taxable Value</b> 154,274	<b>Tax Rate</b> 7.499240	<b>Total Tax</b> \$11,619.38
<b>Township</b> Pigeon Grove Township	<b>Acres</b> 2.0100	<b>Mailing Address</b>
<b>Legal Description</b> COM SE SW4 2.01@		

Assessments							
Level	Homesite	Dwelling	Farm Land	Farm Building	Mineral	Total	Partial Building
DOR Equalized	0	0	230	154,044	0	154,274	No
Department of Revenue	0	0	230	154,044	0	154,274	No
Board of Review Equalized	0	0	230	154,044	0	154,274	No
Board of Review	0	0	230	154,044	0	154,274	No
S of A Equalized	0	0	230	154,044	0	154,274	No
Supervisor of Assessments	0	0	230	154,044	0	154,274	No
Township Assessor	0	0	230	154,044	0	154,274	No
Prior Year Equalized	0	0	210	154,044	0	154,254	No

Billing			
	1st Installment (Due 07/12/2024)	2nd Installment (Due 09/12/2024)	Totals
Tax Billed	\$5,784.69	\$5,784.69	\$11,569.38
Penalty Billed	\$0.00	\$0.00	\$0.00
Cost Billed	\$0.00	\$0.00	\$0.00
Drainage Billed	\$25.00	\$25.00	\$50.00
Total Billed	\$5,809.69	\$5,809.69	\$11,619.38
Amount Paid	\$5,809.69	\$5,809.69	\$11,619.38
Total Unpaid	\$0.00	\$0.00	\$0.00
Paid By	at The Frederick Community Bank	THE FREDERICK COMMUNITY BANK	
Date Paid	7/10/2024	9/13/2024	

No Exemptions
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**Burge-Bollero, Stephanie**

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**From:** Burge-Bollero, Stephanie  
**Sent:** Monday, October 7, 2024 1:36 PM  
**To:** Mark Waldbeser  
**Subject:** RE: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

Good Afternoon,

I wanted to clarify and ask if you are already receiving tax benefits as a pollution control facility for the older portion of the barn? From what I can tell (based on the Pollution Control Board's website) I do not see where this is the case. Also, I wanted to ask about the 060-038-2063 number that you provided. Is this number perhaps a parcel number or property ID number? I am having a hard time locating the source of this number.

If the older portion of the building has not yet been certified and has components that would qualify for certification, I would like to be able to add them to this request for you. Please feel free to respond via email or by phone.

Thank you again,  
**Stephanie Burge-Bollero**  
Life Sciences Career Trainee  
Industrial (401/Mines) Unit, Permit Section,  
Division of Water Pollution Control  
Illinois Environmental Protection Agency, Bureau of Water  
1021 N Grand Avenue E  
Springfield, IL 62702  
[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)  
Phone (217)557-8666

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**Sent:** Thursday, October 3, 2024 9:13 PM  
**To:** Burge-Bollero, Stephanie <Stephanie.Burge-Bollero@Illinois.gov>  
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If this portion of the barn has not yet received a tax certification as a pollution control facility, would you like to include this manure pit in this request (TC-151283)? If you would like to include the portion of the barn built prior to 2019 in this request please provide detailed information on the manure pit, slatted flooring, pump out pits in this portion of the building, perimeter drains that have not already been included in this application, and any other components used for the purpose of pollution control. Please provide a narrative including dimensions and materials of construction.

Please just let me know if you have any questions.

Thank you,

**Stephanie Burge-Bollero**

Life Sciences Career Trainee

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

1021 N Grand Avenue E

Springfield, IL 62702

[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)

Phone (217)557-8666

---

**From:** Mark Waldbeser <[markwaldbeser@yahoo.com](mailto:markwaldbeser@yahoo.com)>

**Sent:** Friday, September 27, 2024 9:41 AM

**To:** Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@Illinois.gov](mailto:Stephanie.Burge-Bollero@Illinois.gov)>

**Subject:** Re: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

That is right, I did not include the cost of any fans or ventilation in the total cost so we can just remove the fans. I should not have mentioned the fans but was just describing the pumpouts

Thanks

Mark

Sent from my iPhone

On Sep 27, 2024, at 8:54 AM, Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)> wrote:

Good Morning Mark,

Regarding the 14" pit fans, it is our understanding that the purpose of the fan is to provide a better environment for the comfort of the animals and not for that the primary purpose of pollution control. If that is the case, we ask that the 14" vent fans be withdrawn from the application. If the primary purpose is for pollution control and not animal comfort please provide a narrative describing this process.

Thank you again,

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**From:** Mark Waldbeser <[markwaldbeser@yahoo.com](mailto:markwaldbeser@yahoo.com)>

**Sent:** Thursday, September 26, 2024 6:40 PM

**To:** Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)>

**Subject:** Re: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

Yes both pump outs have a cap and a 14" fan the fan is to pull gas out of the pit.

Thanks

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On Sep 26, 2024, at 3:58 PM, Burge-Bollero, Stephanie  
<[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)> wrote:

Good Afternoon,

Thank you for sending this additional information. I wanted to clarify that both pump out pits each have a PVC cap and 14" fan? Also, could you provide information on the purpose/use of the 14" fan?

Thank you for your assistance,

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Phone (217)557-8666

**From:** Mark Waldbeser <[markwaldbeser@yahoo.com](mailto:markwaldbeser@yahoo.com)>

**Sent:** Wednesday, September 25, 2024 8:10 AM

**To:** Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@Illinois.gov](mailto:Stephanie.Burge-Bollero@Illinois.gov)>

**Subject:** [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

Good afternoon, here is some additional information for TC-151283.

A 2 1/2" X 6" forma drain tile was installed on the outside of the foundation on the 3 exterior walls, 319' in length. a 2' x10' tile was put in for a sump pit.

The deep manure pit has two 6'x6'x8' deep pump outs, made of 8" concrete walls reinforced with re-bar, and a solid PVC cap with a 14" pit fan on it.

The total cost of the pollution control facility was \$165,419

thank you,

Mark Waldbeser

815-383-2931

On Monday, September 23, 2024 at 03:43:15 PM CDT, Burge-Bollero, Stephanie <[stephanie.burge-bollero@illinois.gov](mailto:stephanie.burge-bollero@illinois.gov)> wrote:

Good Afternoon,

I am reviewing the tax certification request for a pollution control facility for Mark and Jared Waldbeser's swine farm (nursery barn) in Iroquois county near Loda. (TC-151283). I am reaching out to request additional information for the review of this request.

-The Department of Agriculture Final Notice of Construction Plan Completion form that was provided with the application states that a perimeter foundation drain was placed. If you would like to include the perimeter drain in your request, please provide a descriptive narrative including the materials of construction and dimensions (including diameter and length) of the pipe used.

-If there are pump out pits for the deep manure pit and you would like to include them in your request, please provide a narrative description indicating quantities, material of construction, and dimensions.

-Please provide the original cost of the pollution control facility.

When providing additional information regarding this request please reference log number TC-151283. Please let me know if you have any questions. I look forward to hearing from you soon.

Thank you for your assistance,

**Stephanie Burge-Bollero**

Life Sciences Career Trainee

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**Burge-Bollero, Stephanie**

---

**From:** Mark Waldbeser <markwaldbeser@yahoo.com>  
**Sent:** Wednesday, October 9, 2024 7:35 AM  
**To:** Burge-Bollero, Stephanie  
**Subject:** Re: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283  
**Attachments:** EPA Certificate old barn.pdf

Sorry about the confusion over this but I have attached a copy of the letter from the IL EPA for our old barn.

Thanks

Mark

On Thursday, October 3, 2024 at 01:05:53 PM CDT, Burge-Bollero, Stephanie <stephanie.burge-bollero@illinois.gov> wrote:

Good Morning,

I wanted to inquire about the original portion of the barn that was onsite prior to 2019. The application states that the existing portion of the building (built prior to 2019) also has a pollution control pit under it. I searched on the Illinois Pollution Control Board's website, and I do not see a tax certification on file for the original portion of the barn.

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**Sent:** Friday, September 27, 2024 9:41 AM

**To:** Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)>

**Subject:** Re: [External] Re: Mark and Jared Waldbeser Tax Certification Request TC-151283

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060-038-2063

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
**1021 North Grand Avenue East**  
**Springfield, Illinois 62794-9276**

---

**FINDING AND CERTIFICATION OF WATER POLLUTION CONTROL  
FACILITY PURSUANT TO THE ILLINOIS PROPERTY TAX CODE**

---

**Certificate No.: 21RA-ILL-WPC-99-09**

**Log No.: TC-09-99**

**Applicant Name and Address:**  
**Herein Called "Applicant"**

**Facility Location:**  
**Herein Called "Location"**

**Mark and Jane Waldbeser**  
**716 E 300 N Road**  
**Loda, IL 60944**

**SW 1/4 of Section 18, T24N, R14W of the 2nd P.M. in**  
**Iroquois County**

**Property ID: F1-38-18-300-005**

---

**Facility Description:**  
**Herein called "Facility"**

**Livestock waste management facilities consisting of one concrete manure pit (114 ft. X 65 ft. X 8' deep) and the slotted plastic portion of the floor over the manure pit.**

**These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.**

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**FINDING**

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The Illinois Environmental Protection Agency (Agency) finds that the facility has as its primary purpose the elimination, prevention or reduction of water pollution and the treating, pretreating, modifying or disposing of any liquid potential pollutant, which liquid potential pollutant, if released without such treatment, pretreatment, modification or disposal, might be harmful, detrimental or offensive to human, plant, or animal life, or to property.

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**CERTIFICATE**

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The Agency, based on information submitted to it by the applicant, hereby certifies that the facility is a "pollution control facility" for purposes of the Illinois Property Tax Code.

This certificate may be revoked or modified by the Agency in accordance with Section 11-30 of the Illinois Property Tax Code.

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**INCORPORATION OF DOCUMENTS**

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The declarations, assurances, representations, and statements made or to be made by the applicant in any of the following documents which pertain to the facility and all terms and conditions contained in such documents, are hereby incorporated by reference and made a part of the agreements, terms and conditions of this certification:

1. Any application for certification of the facility at the location under Article 11 of the Illinois Property Tax Code, Section 169 of the Federal Internal Revenue Code of 1954, or Section 103 of the Federal Internal Revenue Code of 1954;
  2. Any Agency Sewage Treatment Works Permit Application, plus supporting and supplementary documents;
  3. Any Agency Sewer System Permit Application, plus supporting and supplementary documents;
  4. Any Agency Permit, plus supporting and supplementary documents;
  5. Any National Pollutant Discharge Elimination System (NPDES) Permit or Permit Application, plus supporting and supplementary documents.
-

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
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)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of August 14, 2025, the attached **NOTICE**, **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Mark and Jared Waldbeser  
716 E 300 N Road  
Loda, Illinois 60948

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**[Electronic Filing]**

Clerk  
Illinois Pollution Control Board  
60 E. Van Buren St., Ste. 630  
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Grace McCarten  
Assistant Counsel  
Division of Legal Counsel  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544  
(217) 782-9143 (TDD)